

EXHIBIT A
BIG LOTS INC., ET AL. - CASE NO. 24-11967
SUMMARY OF HOURS BY PROFESSIONAL
FOR THE PERIOD NOVEMBER 1, 2024 TO NOVEMBER 30, 2024

| Professional | Position | Billing Rate | Total Hours | Total Fees |
|------------------------|--------------------------|---------------------|--------------------|---------------------|
| Steven Simms | Senior Managing Director | \$ 1,525 | 31.1 | \$47,427.50 |
| Clifford Zucker | Senior Managing Director | 1,445 | 21.9 | \$31,645.50 |
| Elizabeth Hu | Senior Managing Director | 1,305 | 47.8 | \$62,379.00 |
| Megan Hyland | Managing Director | 1,155 | 90.2 | \$104,181.00 |
| Edith Wong | Managing Director | 1,155 | 0.5 | \$577.50 |
| Brian Taylor | Managing Director | 1,095 | 8.8 | \$9,636.00 |
| Joseph Sternberg | Senior Director | 1,045 | 29.7 | \$31,036.50 |
| Thiago Nunes Rodrigues | Senior Director | 1,020 | 108.6 | \$110,772.00 |
| Calvin Aas | Senior Consultant | 760 | 154.5 | \$117,420.00 |
| Sophia Cassidy | Consultant | 575 | 77.2 | \$44,390.00 |
| David Berry | Consultant | 550 | 11.0 | \$6,050.00 |
| Marili Hellmund-Mora | Manager | 355 | 13.7 | \$4,863.50 |
| GRAND TOTAL | | | 595.0 | \$570,378.50 |

EXHIBIT B
BIG LOTS INC., ET AL. - CASE NO. 24-11967
SUMMARY OF HOURS BY TASK
FOR THE PERIOD NOVEMBER 1, 2024 TO NOVEMBER 30, 2024

| Task Code | Task Description | Total Hours | Total Fees |
|--------------------|---|--------------------|---------------------|
| 1 | Current Operating Results & Events | 11.6 | \$7,862.00 |
| 2 | Cash & Liquidity Analysis | 93.3 | \$83,208.50 |
| 4 | Trade Vendor Issues | 5.5 | \$5,790.00 |
| 5 | Real Estate Issues | 12.8 | \$10,748.50 |
| 6 | Asset Sales | 24.4 | \$29,829.00 |
| 11 | Prepare for and Attendance at Court Hearings | 13.7 | \$17,147.50 |
| 12 | Analysis of SOFAs & SOALs | 107.2 | \$91,189.50 |
| 18 | Potential Avoidance Actions & Litigation Matters | 242.7 | \$256,041.00 |
| 19 | Case Management | 1.1 | \$1,233.00 |
| 21 | General Meetings with Committee & Committee Counsel | 16.7 | \$22,672.50 |
| 23 | Firm Retention | 3.9 | \$5,211.50 |
| 24 | Preparation of Fee Application | 62.1 | \$39,445.50 |
| GRAND TOTAL | | 595.0 | \$570,378.50 |

EXHIBIT C
BIG LOTS INC., ET AL. - CASE NO. 24-11967
DETAIL OF TIME ENTRIES
FOR THE PERIOD NOVEMBER 1, 2024 TO NOVEMBER 30, 2024

| Task Category | Date | Professional | Hours | Activity |
|----------------------|-------------|------------------------|--------------|--|
| 1 | 11/1/2024 | Sophia Cassidy | 0.3 | Prepare daily email update on case news and docket filings for the team. |
| 1 | 11/4/2024 | Sophia Cassidy | 0.5 | Prepare daily email update on case news and docket filings for the team. |
| 1 | 11/5/2024 | Sophia Cassidy | 0.5 | Prepare daily email update on case news and docket filings for the team. |
| 1 | 11/6/2024 | Sophia Cassidy | 0.5 | Prepare daily email update on case news and docket filings for the team. |
| 1 | 11/7/2024 | Calvin Aas | 0.8 | Review going out of business sales reporting. |
| 1 | 11/7/2024 | Clifford Zucker | 0.4 | Review and analyze sales and variance reporting. |
| 1 | 11/7/2024 | Sophia Cassidy | 0.5 | Prepare daily email update on case news and docket filings for the team. |
| 1 | 11/8/2024 | Sophia Cassidy | 0.5 | Prepare daily email update on case news and docket filings for the team. |
| 1 | 11/11/2024 | Sophia Cassidy | 0.3 | Prepare daily email update on case news and docket filings for the team. |
| 1 | 11/12/2024 | Sophia Cassidy | 0.3 | Prepare daily email update on case news and docket filings for the team. |
| 1 | 11/12/2024 | Thiago Nunes Rodrigues | 0.4 | Review and provide comments to analysis re: balance sheet and income statement performance. |
| 1 | 11/13/2024 | Sophia Cassidy | 0.3 | Prepare daily email update on case news and docket filings for the team. |
| 1 | 11/14/2024 | Sophia Cassidy | 0.3 | Prepare daily email update on case news and docket filings for the team. |
| 1 | 11/15/2024 | Sophia Cassidy | 0.3 | Prepare daily email update on case news and docket filings for the team. |
| 1 | 11/18/2024 | Calvin Aas | 2.1 | Develop analysis of going out of business sales. |
| 1 | 11/18/2024 | Sophia Cassidy | 0.2 | Prepare daily email update on case news and docket filings for the team. |
| 1 | 11/19/2024 | Sophia Cassidy | 0.7 | Prepare daily email update on case news and docket filings for the team. |
| 1 | 11/19/2024 | Sophia Cassidy | 0.5 | Prepare daily email update on case news and docket filings for the team. |
| 1 | 11/20/2024 | Sophia Cassidy | 0.5 | Prepare daily email update on case news and docket filings for the team. |
| 1 | 11/21/2024 | Sophia Cassidy | 0.5 | Prepare daily email update on case news and docket filings for the team. |
| 1 | 11/22/2024 | Sophia Cassidy | 0.5 | Prepare daily email update on case news and docket filings for the team. |
| 1 | 11/25/2024 | Calvin Aas | 0.3 | Prepare daily email update on case news and docket filings for the team. |
| 1 | 11/26/2024 | Calvin Aas | 0.2 | Prepare daily email update on case news and docket filings for the team. |
| 1 | 11/27/2024 | Calvin Aas | 0.2 | Prepare daily email update on case news and docket filings for the team. |
| 1 Total | | | 11.6 | |
| 2 | 11/1/2024 | Calvin Aas | 0.3 | Participate on call with Debtors' financial advisors re: liquidity. |
| 2 | 11/1/2024 | Calvin Aas | 0.9 | Summarize key case and diligence updates from call with Debtors' financial advisors re: liquidity. |

EXHIBIT C
BIG LOTS INC., ET AL. - CASE NO. 24-11967
DETAIL OF TIME ENTRIES
FOR THE PERIOD NOVEMBER 1, 2024 TO NOVEMBER 30, 2024

| Task Category | Date | Professional | Hours | Activity |
|----------------------|-------------|------------------------|--------------|---|
| 2 | 11/1/2024 | Calvin Aas | 0.3 | Prepare follow up questions for Debtors' advisors regarding liquidity. |
| 2 | 11/1/2024 | Calvin Aas | 1.2 | Review Committee presentation materials relating to liquidity reporting. |
| 2 | 11/1/2024 | Calvin Aas | 1.5 | Prepare analysis of cash flow budget to actuals reporting. |
| 2 | 11/1/2024 | Calvin Aas | 0.9 | Update borrowing base presentation materials. |
| 2 | 11/1/2024 | Clifford Zucker | 0.3 | Participate on call with Debtors' financial advisors re: liquidity. |
| 2 | 11/1/2024 | Megan Hyland | 0.3 | Participate on call with Debtors' financial advisors re: liquidity. |
| 2 | 11/1/2024 | Megan Hyland | 0.3 | Assess outstanding diligence questions regarding liquidity. |
| 2 | 11/1/2024 | Sophia Cassidy | 2.3 | Prepare the weekly liquidity variance report. |
| 2 | 11/1/2024 | Sophia Cassidy | 1.4 | Finalize weekly liquidity variance report. |
| 2 | 11/1/2024 | Thiago Nunes Rodrigues | 0.3 | Participate on call with Debtors' financial advisors re: liquidity. |
| 2 | 11/3/2024 | Megan Hyland | 0.4 | Review and provide comments on Committee discussion materials regarding liquidity. |
| 2 | 11/4/2024 | Calvin Aas | 0.9 | Update liquidity analysis with comments from team. |
| 2 | 11/4/2024 | Calvin Aas | 1.0 | Finalize Committee presentation materials regarding liquidity. |
| 2 | 11/4/2024 | Megan Hyland | 1.0 | Review and provide comments on Committee discussion materials re: liquidity. |
| 2 | 11/5/2024 | Calvin Aas | 0.2 | Prepare response to team comments regarding liquidity analysis. |
| 2 | 11/5/2024 | Elizabeth Hu | 0.4 | Review and provide comments on liquidity update for Committee. |
| 2 | 11/5/2024 | Megan Hyland | 0.6 | Finalize Committee discussion materials re: liquidity update. |
| 2 | 11/6/2024 | Thiago Nunes Rodrigues | 0.3 | Revise materials for the Committee re: liquidity update with comments from Counsel. |
| 2 | 11/7/2024 | Calvin Aas | 0.5 | Review updated liquidity reporting provided by Debtors' advisors. |
| 2 | 11/7/2024 | Elizabeth Hu | 0.4 | Review actual cash flow results and DIP draw. |
| 2 | 11/7/2024 | Thiago Nunes Rodrigues | 0.5 | Perform analysis of estimated DIP proceeds . |
| 2 | 11/8/2024 | Calvin Aas | 0.5 | Participate on call with Debtors' financial advisors re: liquidity update and SOFA/SOALs. |
| 2 | 11/8/2024 | Calvin Aas | 0.9 | Review preliminary updated DIP budget. |
| 2 | 11/8/2024 | Calvin Aas | 0.8 | Assess changes to preliminary updated DIP budget. |
| 2 | 11/8/2024 | Calvin Aas | 1.0 | Review materials summarizing liquidity reporting. |
| 2 | 11/8/2024 | Clifford Zucker | 0.4 | Review and analyze updated DIP budget. |
| 2 | 11/8/2024 | Elizabeth Hu | 0.5 | Participate on call with Debtors' financial advisors re: liquidity update and SOFA/SOALs. |

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|----------------------|-------------|------------------------|--------------|---|
| 2 | 11/8/2024 | Megan Hyland | 0.5 | Participate on call with Debtors' financial advisors re: liquidity update and SOFA/SOALs. |
| 2 | 11/8/2024 | Sophia Cassidy | 2.0 | Prepare updated liquidity variance report. |
| 2 | 11/8/2024 | Thiago Nunes Rodrigues | 0.5 | Participate on call with Debtors' financial advisors re: liquidity update and SOFA/SOALs. |
| 2 | 11/8/2024 | Thiago Nunes Rodrigues | 0.5 | Prepare summary of unlevered cash flows per the DIP budget. |
| 2 | 11/11/2024 | Calvin Aas | 0.3 | Assess key outstanding items related to liquidity materials. |
| 2 | 11/11/2024 | Calvin Aas | 0.2 | Draft email correspondence to Debtors' advisors regarding payment data clarifications. |
| 2 | 11/11/2024 | Calvin Aas | 0.4 | Draft additional email correspondence to Debtors' advisors regarding outstanding diligence items related to updated DIP budget. |
| 2 | 11/11/2024 | Calvin Aas | 0.9 | Update analysis of borrowing base. |
| 2 | 11/11/2024 | Calvin Aas | 1.7 | Prepare assessment of cash flow budget to actuals and liquidity. |
| 2 | 11/11/2024 | Calvin Aas | 1.2 | Review Committee presentation materials regarding liquidity. |
| 2 | 11/11/2024 | Clifford Zucker | 0.5 | Review and analyze cash flow analysis. |
| 2 | 11/11/2024 | Megan Hyland | 0.8 | Finalize liquidity update for Committee discussion materials. |
| 2 | 11/12/2024 | Calvin Aas | 0.8 | Assess preliminary updated DIP budget changes. |
| 2 | 11/12/2024 | Calvin Aas | 1.5 | Prepare variance analysis of preliminary updated DIP budget and prior DIP budget. |
| 2 | 11/12/2024 | Elizabeth Hu | 0.3 | Participate on call with lender advisors re: budget and sale update. |
| 2 | 11/12/2024 | Elizabeth Hu | 0.3 | Review liquidity section of Committee deck and provide comments. |
| 2 | 11/12/2024 | Megan Hyland | 0.3 | Participate on call with lender advisors re: budget and sale update. |
| 2 | 11/12/2024 | Megan Hyland | 0.5 | Compare new cash flow forecast to prior version. |
| 2 | 11/13/2024 | Thiago Nunes Rodrigues | 0.3 | Correspond with Committee member's Counsel re: ABL balances and reported liquidity. |
| 2 | 11/14/2024 | Elizabeth Hu | 0.3 | Review list of questions on liquidity update. |
| 2 | 11/14/2024 | Megan Hyland | 0.1 | Participate on call with lender advisors re: liquidity. |
| 2 | 11/14/2024 | Megan Hyland | 0.2 | Participate on call with Counsel re: liquidity discussion materials. |
| 2 | 11/14/2024 | Megan Hyland | 1.2 | Assess latest DIP budget assumptions. |
| 2 | 11/14/2024 | Thiago Nunes Rodrigues | 0.5 | Participate on call with Committee member's counsel to discuss documents re: liquidity update and payments under first day motions. |
| 2 | 11/14/2024 | Thiago Nunes Rodrigues | 2.3 | Review updated DIP budget. |
| 2 | 11/14/2024 | Thiago Nunes Rodrigues | 2.0 | Assess updated assumptions in the updated DIP budget compared to prior version. |
| 2 | 11/14/2024 | Thiago Nunes Rodrigues | 0.8 | Prepare liquidity update support tables. |

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|----------------------|-------------|------------------------|--------------|---|
| 2 | 11/15/2024 | Calvin Aas | 0.9 | Participate on call with Debtors' financial advisors re: liquidity. |
| 2 | 11/15/2024 | Calvin Aas | 0.6 | Participate on call with team to discuss Committee presentation materials regarding liquidity and updated cash flow forecast. |
| 2 | 11/15/2024 | Calvin Aas | 0.6 | Assess outstanding diligence requests regarding liquidity. |
| 2 | 11/15/2024 | Calvin Aas | 1.0 | Prepare draft materials for Committee regarding liquidity updates and updated cash flow forecast. |
| 2 | 11/15/2024 | Megan Hyland | 0.1 | Participate on call with lender advisors re: DIP budget. |
| 2 | 11/15/2024 | Megan Hyland | 0.5 | Participate on call with Debtors' financial advisors re: liquidity (partial). |
| 2 | 11/15/2024 | Megan Hyland | 0.3 | Assess updated DIP budget analysis for Committee discussion materials. |
| 2 | 11/15/2024 | Sophia Cassidy | 0.9 | Update weekly borrowing base variance analysis. |
| 2 | 11/15/2024 | Sophia Cassidy | 1.8 | Update weekly liquidity variance report analysis. |
| 2 | 11/15/2024 | Thiago Nunes Rodrigues | 0.6 | Participate on call with team to discuss Committee presentation materials regarding liquidity and updated cash flow forecast. |
| 2 | 11/15/2024 | Thiago Nunes Rodrigues | 1.2 | Prepare list of questions to Debtors' financial advisors re: new DIP budget. |
| 2 | 11/15/2024 | Thiago Nunes Rodrigues | 2.5 | Review in detail the updated DIP budget. |
| 2 | 11/15/2024 | Thiago Nunes Rodrigues | 3.4 | Perform comparison analysis of the updated DIP budget with previous versions. |
| 2 | 11/16/2024 | Calvin Aas | 1.0 | Prepare draft materials summarizing DIP budget updates. |
| 2 | 11/17/2024 | Calvin Aas | 1.6 | Review materials summarizing preliminary updated DIP budget. |
| 2 | 11/17/2024 | Calvin Aas | 1.5 | Prepare tables summarizing the preliminary updated DIP budget. |
| 2 | 11/17/2024 | Calvin Aas | 2.4 | Assess and analyze changes in preliminary updated DIP budget. |
| 2 | 11/17/2024 | Sophia Cassidy | 1.5 | Prepare weekly Committee discussion materials regarding liquidity. |
| 2 | 11/18/2024 | Calvin Aas | 1.3 | Assess borrowing base and liquidity impacts. |
| 2 | 11/18/2024 | Calvin Aas | 2.6 | Update materials assessing liquidity and preliminary updated DIP budget per comments from team. |
| 2 | 11/18/2024 | Calvin Aas | 1.6 | Update materials assessing DIP budget to actuals. |
| 2 | 11/18/2024 | Calvin Aas | 0.9 | Assess critical vendor disbursement assumptions per updated forecast. |
| 2 | 11/18/2024 | Calvin Aas | 1.0 | Review Committee materials assessing liquidity and preliminary updated DIP budget. |
| 2 | 11/18/2024 | Elizabeth Hu | 0.3 | Respond to Committee member request re: cash flow budget. |
| 2 | 11/18/2024 | Megan Hyland | 1.5 | Review and provide comments on Committee discussion materials re: DIP budget and liquidity update. |
| 2 | 11/18/2024 | Megan Hyland | 0.6 | Assess assumptions in revised DIP budget. |
| 2 | 11/18/2024 | Sophia Cassidy | 2.3 | Prepare weekly updated liquidity variance report. |

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| Task Category | Date | Professional | Hours | Activity |
|----------------------|-------------|------------------------|--------------|--|
| 2 | 11/18/2024 | Thiago Nunes Rodrigues | 2.5 | Review and provide comments to materials for the Committee re: new DIP budget. |
| 2 | 11/18/2024 | Thiago Nunes Rodrigues | 0.7 | Review and provide comments to materials for the Committee re: liquidity update. |
| 2 | 11/18/2024 | Thiago Nunes Rodrigues | 0.8 | Revise materials to the Committee re: updated DIP budget. |
| 2 | 11/18/2024 | Thiago Nunes Rodrigues | 1.0 | Assess borrowing base certificates. |
| 2 | 11/19/2024 | Calvin Aas | 0.6 | Review Committee materials assessing liquidity and preliminary updated DIP budget. |
| 2 | 11/19/2024 | Elizabeth Hu | 0.3 | Review disbursement assumptions in the latest budget. |
| 2 | 11/19/2024 | Megan Hyland | 1.9 | Review and provide comments on Committee materials re: liquidity update. |
| 2 | 11/20/2024 | Elizabeth Hu | 0.6 | Review professional fee budget. |
| 2 | 11/20/2024 | Steven Simms | 0.4 | Review cash flow forecast and related items. |
| 2 | 11/20/2024 | Steven Simms | 0.6 | Draft correspondence on Debtors' payment issues. |
| 2 | 11/21/2024 | Calvin Aas | 0.8 | Review DIP budget variance reporting. |
| 2 | 11/21/2024 | Elizabeth Hu | 0.6 | Review liquidity report and provide comments. |
| 2 | 11/21/2024 | Thiago Nunes Rodrigues | 0.3 | Address comments to materials for the Committee re: updated DIP budget. |
| 2 | 11/22/2024 | Calvin Aas | 0.8 | Prepare follow up questions to Debtors' advisors regarding vendor payments and liquidity. |
| 2 | 11/22/2024 | Megan Hyland | 0.8 | Participate on call with Debtors' financial advisors re: liquidity variance report and liabilities assumed by buyer. |
| 2 | 11/22/2024 | Megan Hyland | 0.6 | Assess build up of exit costs and 503(b)(9) assumptions in the DIP budget. |
| 2 | 11/22/2024 | Sophia Cassidy | 2.2 | Prepare weekly updated liquidity variance report. |
| 2 | 11/22/2024 | Thiago Nunes Rodrigues | 0.8 | Participate on call with Debtors' financial advisors re: liquidity variance report and liabilities assumed by buyer. |
| 2 | 11/25/2024 | Clifford Zucker | 0.4 | Review and analyze liquidity update report to Committee. |
| 2 | 11/25/2024 | Elizabeth Hu | 0.2 | Correspond with team to discuss liquidity materials for Committee. |
| 2 | 11/25/2024 | Megan Hyland | 0.2 | Prepare revisions to Committee discussion materials regarding liquidity. |
| 2 | 11/25/2024 | Thiago Nunes Rodrigues | 0.2 | Finalize materials for the Committee re: liquidity update. |
| 2 | 11/27/2024 | Thiago Nunes Rodrigues | 0.2 | Review new borrowing base certificates. |
| 2 | 11/27/2024 | Thiago Nunes Rodrigues | 0.1 | Prepare correspondence to Counsel re: new borrowing base certificates received. |
| 2 Total | | | 93.3 | |
| 4 | 11/1/2024 | Megan Hyland | 0.2 | Provide update on 503(b)(9) analysis. |
| 4 | 11/4/2024 | Calvin Aas | 1.3 | Assess critical vendor reporting for completed payments and finalized agreements. |

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|----------------------|-------------|------------------------|--------------|--|
| 4 | 11/4/2024 | Megan Hyland | 0.3 | Assess critical vendor and 503(b)(9) payments. |
| 4 | 11/10/2024 | Megan Hyland | 0.5 | Assess critical vendor and 503(b)(9) disbursements. |
| 4 | 11/11/2024 | Calvin Aas | 0.5 | Update critical vendor payments analysis based on recent reporting. |
| 4 | 11/15/2024 | Elizabeth Hu | 0.3 | Follow up with Counsel and team re: 503(b)(9) issues. |
| 4 | 11/15/2024 | Megan Hyland | 0.2 | Assess updates related to 503(b)(9) analysis. |
| 4 | 11/21/2024 | Elizabeth Hu | 0.4 | Correspond with team re: vendor issues. |
| 4 | 11/21/2024 | Megan Hyland | 0.3 | Participate on call with Counsel re: 503(b)(9) estimates. |
| 4 | 11/21/2024 | Megan Hyland | 0.3 | Participate on call with the Debtors' financial advisors re: 503(b)(9) estimates. |
| 4 | 11/22/2024 | Steven Simms | 0.3 | Participate on call with Debtors on creditor payments. |
| 4 | 11/22/2024 | Thiago Nunes Rodrigues | 0.5 | Assess critical vendor and 503(b)(9) settlements and payments. |
| 4 | 11/26/2024 | Megan Hyland | 0.4 | Review latest vendor payment reporting. |
| 4 Total | | | 5.5 | |
| 5 | 11/1/2024 | Megan Hyland | 0.2 | Review updated lease tracker. |
| 5 | 11/1/2024 | Sophia Cassidy | 1.4 | Incorporate updates to the lease rejection tracker for store closing notices. |
| 5 | 11/1/2024 | Thiago Nunes Rodrigues | 0.3 | Coordinate addition of store closing notices to the lease tracker. |
| 5 | 11/3/2024 | Thiago Nunes Rodrigues | 0.7 | Assess store locations by Debtor entity. |
| 5 | 11/4/2024 | Clifford Zucker | 0.2 | Participate on call with Debtors' real estate advisor regarding lease discussions. |
| 5 | 11/4/2024 | Elizabeth Hu | 0.2 | Participate on call with Debtors' real estate advisor regarding lease discussions. |
| 5 | 11/4/2024 | Elizabeth Hu | 0.4 | Review break out of stores by Debtor entity. |
| 5 | 11/4/2024 | Thiago Nunes Rodrigues | 0.2 | Participate on call with Debtors' real estate advisor regarding lease discussions. |
| 5 | 11/4/2024 | Thiago Nunes Rodrigues | 1.7 | Assess store closings by state and Debtor entity. |
| 5 | 11/5/2024 | Elizabeth Hu | 0.3 | Assess potential rejection damage claims. |
| 5 | 11/5/2024 | Thiago Nunes Rodrigues | 1.1 | Assess stores held by each Debtor entity. |
| 5 | 11/8/2024 | Sophia Cassidy | 0.9 | Update lease tracker re: recent docket filings. |
| 5 | 11/11/2024 | Thiago Nunes Rodrigues | 0.1 | Participate on call with Debtors' real estate advisor to discuss updates on lease sales and negotiations with landlords. |
| 5 | 11/13/2024 | Sophia Cassidy | 3.0 | Update lease tracker re: recent docket filings. |
| 5 | 11/13/2024 | Thiago Nunes Rodrigues | 0.3 | Assess outstanding stub rent by Debtor entity. |

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|----------------------|-------------|------------------------|--------------|--|
| 5 | 11/14/2024 | Clifford Zucker | 0.3 | Review and analyze real estate sale motion. |
| 5 | 11/14/2024 | Sophia Cassidy | 1.0 | Update lease tracker re: recent docket filings. |
| 5 | 11/14/2024 | Thiago Nunes Rodrigues | 0.5 | Review owned properties details. |
| 5 Total | | | 12.8 | |
| 6 | 11/1/2024 | Calvin Aas | 0.7 | Assess closing requirements under asset purchase agreement. |
| 6 | 11/1/2024 | Calvin Aas | 0.2 | Review correspondence relating to upcoming sale objection deadline. |
| 6 | 11/4/2024 | Clifford Zucker | 0.6 | Review and analyze asset purchase agreement disclosure schedules. |
| 6 | 11/4/2024 | Clifford Zucker | 0.3 | Review and analyze draft sale objection. |
| 6 | 11/4/2024 | Elizabeth Hu | 0.5 | Review draft sale objection. |
| 6 | 11/4/2024 | Megan Hyland | 0.5 | Review draft sale objection. |
| 6 | 11/5/2024 | Calvin Aas | 0.4 | Review correspondence relating to sale objection deadline. |
| 6 | 11/5/2024 | Clifford Zucker | 0.3 | Review and analyze revised limited sale objection draft. |
| 6 | 11/6/2024 | Clifford Zucker | 0.4 | Review and analyze Counsel/Committee correspondence on sale and depositions. |
| 6 | 11/7/2024 | Elizabeth Hu | 0.3 | Review certain litigation claim treatment under asset purchase agreement. |
| 6 | 11/7/2024 | Elizabeth Hu | 0.3 | Review sale objection. |
| 6 | 11/8/2024 | Thiago Nunes Rodrigues | 0.5 | Analyze minimum liquidity and minimum asset value requirements under asset purchase agreement. |
| 6 | 11/11/2024 | Steven Simms | 0.4 | Draft correspondence on diligence relating to sale. |
| 6 | 11/14/2024 | Clifford Zucker | 0.4 | Review and analyze draft supplemental sale objection. |
| 6 | 11/14/2024 | Elizabeth Hu | 0.4 | Review asset purchase agreement issues. |
| 6 | 11/14/2024 | Elizabeth Hu | 0.2 | Review and provide comments on Committee update slides on sale update. |
| 6 | 11/14/2024 | Thiago Nunes Rodrigues | 0.4 | Assess asset value and liquidity at closing in updated DIP budget vs. asset purchase agreement requirements. |
| 6 | 11/14/2024 | Thiago Nunes Rodrigues | 1.3 | Prepare materials for the Committee re: asset purchase agreement requirements for closing. |
| 6 | 11/15/2024 | Elizabeth Hu | 0.3 | Participate on call with lender advisors re: sale update. |
| 6 | 11/18/2024 | Clifford Zucker | 0.7 | Participate on call with Counsel on sale hearing. |
| 6 | 11/18/2024 | Clifford Zucker | 0.3 | Review comments to private sale motion. |
| 6 | 11/18/2024 | Elizabeth Hu | 0.3 | Review limited sale objection. |
| 6 | 11/18/2024 | Megan Hyland | 0.7 | Participate on call with Counsel on sale hearing. |

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| 6 | 11/18/2024 | Steven Simms | 0.7 | Participate on call with Counsel on sale hearing. |
| 6 | 11/18/2024 | Steven Simms | 0.4 | Draft correspondence on sale issues. |
| 6 | 11/19/2024 | Clifford Zucker | 0.5 | Review and analyze reply to sale objection. |
| 6 | 11/20/2024 | Clifford Zucker | 0.8 | Review and analyze declaration from Debtors on sale. |
| 6 | 11/20/2024 | Elizabeth Hu | 0.3 | Participate on call with Debtors' investment banker re: sale update. |
| 6 | 11/20/2024 | Elizabeth Hu | 0.3 | Review outstanding issues related to sale. |
| 6 | 11/20/2024 | Elizabeth Hu | 0.4 | Review correspondence re: upcoming sale hearing. |
| 6 | 11/20/2024 | Elizabeth Hu | 0.4 | Review minimum liquidity requirement for sale closing. |
| 6 | 11/20/2024 | Megan Hyland | 0.5 | Review sale updates. |
| 6 | 11/20/2024 | Megan Hyland | 0.7 | Assess asset purchase agreement requirements. |
| 6 | 11/20/2024 | Steven Simms | 0.7 | Participate on call with Counsel on sale hearing issues. |
| 6 | 11/21/2024 | Megan Hyland | 0.7 | Assess 503(b)(9) assumptions in asset purchase agreement. |
| 6 | 11/21/2024 | Steven Simms | 1.1 | Correspond with Counsel on issues related to sale hearing. |
| 6 | 11/21/2024 | Thiago Nunes Rodrigues | 0.5 | Correspond with the team re: sale hearing. |
| 6 | 11/22/2024 | Calvin Aas | 0.6 | Participate on call with Debtors' financial advisors to discuss sale process and exit costs. |
| 6 | 11/22/2024 | Elizabeth Hu | 0.6 | Participate on call with Debtors' financial advisors to discuss sale process and exit costs. |
| 6 | 11/22/2024 | Megan Hyland | 0.6 | Participate on call with Debtors' financial advisors to discuss sale process and exit costs. |
| 6 | 11/22/2024 | Megan Hyland | 1.6 | Review and provide comments on buyer assumed liabilities analysis. |
| 6 | 11/22/2024 | Thiago Nunes Rodrigues | 0.6 | Participate on call with Debtors' financial advisors to discuss sale process and exit costs. |
| 6 | 11/22/2024 | Thiago Nunes Rodrigues | 1.6 | Assess all administrative and general unsecured claims being paid or assumed by the buyer. |
| 6 | 11/22/2024 | Thiago Nunes Rodrigues | 0.4 | Continue to assess all administrative and general unsecured claims being paid or assumed by the buyer. |
| 6 Total | | | 24.4 | |
| 11 | 11/5/2024 | Megan Hyland | 0.3 | Attend motion to extend challenge deadline hearing (partial). |
| 11 | 11/5/2024 | Steven Simms | 0.4 | Attend motion to extend challenge deadline hearing (partial). |
| 11 | 11/21/2024 | Megan Hyland | 0.5 | Attend court hearing re: sale order (partial). |
| 11 | 11/21/2024 | Megan Hyland | 1.0 | Continue to attend court hearing re: sale order (partial). |
| 11 | 11/21/2024 | Steven Simms | 2.1 | Attend court hearing re: sale order (partial). |

EXHIBIT C
BIG LOTS INC., ET AL. - CASE NO. 24-11967
DETAIL OF TIME ENTRIES
FOR THE PERIOD NOVEMBER 1, 2024 TO NOVEMBER 30, 2024

| Task Category | Date | Professional | Hours | Activity |
|----------------------|-------------|------------------------|--------------|--|
| 11 | 11/21/2024 | Thiago Nunes Rodrigues | 1.6 | Attend court hearing re: sale order. |
| 11 | 11/21/2024 | Thiago Nunes Rodrigues | 2.6 | Continue to attend court hearing re: sale order. |
| 11 | 11/22/2024 | Elizabeth Hu | 0.5 | Continue to listen to sale hearing (partial). |
| 11 | 11/22/2024 | Elizabeth Hu | 1.5 | Listen to sale hearing (partial). |
| 11 | 11/22/2024 | Megan Hyland | 1.4 | Listen to continued sale hearing (partial). |
| 11 | 11/22/2024 | Steven Simms | 1.8 | Continue to listen to continued sale hearing (partial). |
| 11 Total | | | 13.7 | |
| 12 | 11/1/2024 | Calvin Aas | 0.5 | Prepare outline of SOFAs/SOALs materials for Committee presentation. |
| 12 | 11/1/2024 | Calvin Aas | 1.0 | Review SOFAs/SOALs filed. |
| 12 | 11/1/2024 | Calvin Aas | 0.6 | Assess outstanding items for Committee presentation regarding SOFAs/SOALs. |
| 12 | 11/1/2024 | Sophia Cassidy | 1.3 | Prepare initial SOFAs/SOALs summary. |
| 12 | 11/1/2024 | Sophia Cassidy | 1.0 | Prepare tables analyzing SOFAs/SOALs by Debtor entity. |
| 12 | 11/2/2024 | Calvin Aas | 1.2 | Prepare initial materials summarizing assets and liabilities per SOALs. |
| 12 | 11/2/2024 | Thiago Nunes Rodrigues | 2.3 | Analyze assets detail of SOALs by Debtor entity. |
| 12 | 11/2/2024 | Thiago Nunes Rodrigues | 2.2 | Analyze liabilities detail of SOALs by Debtor entity. |
| 12 | 11/2/2024 | Thiago Nunes Rodrigues | 0.8 | Review SOFA summary re: payments to insiders. |
| 12 | 11/3/2024 | Calvin Aas | 0.7 | Update materials summarizing assets and liabilities per SOALs based on comments from team. |
| 12 | 11/3/2024 | Megan Hyland | 0.8 | Perform analysis of the SOFAs/SOALs detail. |
| 12 | 11/3/2024 | Thiago Nunes Rodrigues | 0.3 | Perform analysis of liabilities detail of SOALs. |
| 12 | 11/4/2024 | Calvin Aas | 2.7 | Complete in depth review of SOFAs/SOALs by Debtor entity. |
| 12 | 11/4/2024 | Calvin Aas | 0.8 | Prepare initial diligence list for Debtors' advisors regarding SOFAs/SOALs clarifications. |
| 12 | 11/4/2024 | Calvin Aas | 1.7 | Review SOFA/SOAL summary tables prepared by team. |
| 12 | 11/4/2024 | Calvin Aas | 0.8 | Update SOFA/SOAL summary tables per comments from team. |
| 12 | 11/4/2024 | Megan Hyland | 1.1 | Review and provide comments on SOFAs/SOALs analysis. |
| 12 | 11/4/2024 | Sophia Cassidy | 2.1 | Prepare SOFA/SOAL analysis. |
| 12 | 11/4/2024 | Thiago Nunes Rodrigues | 0.3 | Review and provide comments to SOALs analysis. |
| 12 | 11/4/2024 | Thiago Nunes Rodrigues | 0.8 | Perform analysis of liabilities detail of SOALs. |

EXHIBIT C
BIG LOTS INC., ET AL. - CASE NO. 24-11967
DETAIL OF TIME ENTRIES
FOR THE PERIOD NOVEMBER 1, 2024 TO NOVEMBER 30, 2024

| Task Category | Date | Professional | Hours | Activity |
|----------------------|-------------|------------------------|--------------|--|
| 12 | 11/4/2024 | Thiago Nunes Rodrigues | 0.8 | Perform analysis of liabilities detail of SOFAs. |
| 12 | 11/5/2024 | Calvin Aas | 0.5 | Assess SOFAs/SOALs diligence. |
| 12 | 11/5/2024 | Calvin Aas | 0.8 | Perform quality control analysis of support summarizing SOALs. |
| 12 | 11/5/2024 | Calvin Aas | 0.9 | Perform quality control analysis of support summarizing SOFAs. |
| 12 | 11/5/2024 | Calvin Aas | 2.2 | Assess key outstanding diligence needed for SOFAs/SOALs analysis. |
| 12 | 11/5/2024 | Clifford Zucker | 0.5 | Review and analyze presentation on SOFAs and SOALs. |
| 12 | 11/5/2024 | Elizabeth Hu | 0.4 | Review claims and leases by Debtor entity as shown in the SOALs. |
| 12 | 11/5/2024 | Elizabeth Hu | 0.7 | Review and provide comments on SOFAs/SOALs summaries. |
| 12 | 11/5/2024 | Sophia Cassidy | 2.5 | Prepare analysis of SOFAs/SOALs. |
| 12 | 11/5/2024 | Thiago Nunes Rodrigues | 1.5 | Address comments on the discussion materials to the Committee re: SOFAs/SOALs. |
| 12 | 11/5/2024 | Thiago Nunes Rodrigues | 1.8 | Continue to address comments on the discussion materials to the Committee re: SOFAs/SOALs. |
| 12 | 11/5/2024 | Thiago Nunes Rodrigues | 0.3 | Correspond with Counsel re: SOFAs/SOALs summaries |
| 12 | 11/5/2024 | Thiago Nunes Rodrigues | 1.0 | Revise Committee materials re: SOFAs/SOALs analysis with additional information received. |
| 12 | 11/6/2024 | Calvin Aas | 1.3 | Participate on call with the Debtors' financial advisors to discuss outstanding diligence on SOFAs/SOALs. |
| 12 | 11/6/2024 | Calvin Aas | 2.0 | Prepare additional diligence list for Debtors' advisors regarding SOFAs/SOALs. |
| 12 | 11/6/2024 | Calvin Aas | 2.2 | Revise SOFAs/SOALs materials per commentary from team. |
| 12 | 11/6/2024 | Calvin Aas | 1.0 | Assess new information from call with Debtors' advisors regarding SOFAs/SOALs. |
| 12 | 11/6/2024 | Megan Hyland | 1.3 | Participate on call with Debtors' financial advisors to discuss outstanding diligence on SOFAs/SOALs. |
| 12 | 11/6/2024 | Megan Hyland | 2.1 | Assess SOFA/SOAL detail and provide comments/questions on analysis. |
| 12 | 11/6/2024 | Sophia Cassidy | 2.6 | Update analysis of SOFAs/SOALs based on comments from team. |
| 12 | 11/6/2024 | Thiago Nunes Rodrigues | 1.3 | Participate on call with Debtors' financial advisors to discuss outstanding diligence on SOFAs/SOALs. |
| 12 | 11/6/2024 | Thiago Nunes Rodrigues | 0.4 | Analyze amendments to the filed SOFAs. |
| 12 | 11/6/2024 | Thiago Nunes Rodrigues | 0.4 | Update SOFA analysis with amended detail. |
| 12 | 11/6/2024 | Thiago Nunes Rodrigues | 1.7 | Conduct detailed review of SOALs by Debtor entity and prepare list of questions for the Debtors' financial advisors. |
| 12 | 11/6/2024 | Thiago Nunes Rodrigues | 1.5 | Review and complement list of questions to Debtors' advisors re: SOFAs. |
| 12 | 11/6/2024 | Thiago Nunes Rodrigues | 0.5 | Revise list of follow-up questions to Debtors' advisors re: SOFA/SOAL. |
| 12 | 11/6/2024 | Thiago Nunes Rodrigues | 0.5 | Coordinate with team re: SOFA/SOALs outstanding items. |

EXHIBIT C
BIG LOTS INC., ET AL. - CASE NO. 24-11967
DETAIL OF TIME ENTRIES
FOR THE PERIOD NOVEMBER 1, 2024 TO NOVEMBER 30, 2024

| Task Category | Date | Professional | Hours | Activity |
|----------------------|-------------|------------------------|--------------|---|
| 12 | 11/7/2024 | Calvin Aas | 0.7 | Review SOFAs/SOALs diligence received from Debtors' advisors. |
| 12 | 11/7/2024 | Calvin Aas | 1.0 | Update SOALs analysis for Committee per diligence received from Debtors' advisors. |
| 12 | 11/7/2024 | Calvin Aas | 1.1 | Update SOFAs analysis for Committee per diligence received from Debtors' advisors. |
| 12 | 11/7/2024 | Megan Hyland | 1.1 | Review and provide comments on revisions to SOFAs/SOALs analysis. |
| 12 | 11/7/2024 | Sophia Cassidy | 2.3 | Create appendix charts and slides for SOFA/SOAL analysis. |
| 12 | 11/7/2024 | Sophia Cassidy | 2.5 | Update commentary and tables in SOFA/SOAL presentation. |
| 12 | 11/7/2024 | Steven Simms | 0.6 | Review items related to SOFAs/SOALs and disbursements. |
| 12 | 11/7/2024 | Thiago Nunes Rodrigues | 0.3 | Update SOAL summaries with comments from team. |
| 12 | 11/7/2024 | Thiago Nunes Rodrigues | 0.9 | Review and provide comments to SOFA summaries re: payments in the past 90 days. |
| 12 | 11/8/2024 | Calvin Aas | 1.0 | Finalize summary of key SOFA details. |
| 12 | 11/8/2024 | Calvin Aas | 1.8 | Review and provide commentary on SOFAs/SOALs analysis for the Committee. |
| 12 | 11/8/2024 | Calvin Aas | 1.0 | Update SOFAs/SOALs analysis commentary per updated information from Debtors' advisors. |
| 12 | 11/8/2024 | Megan Hyland | 1.0 | Provide additional comments on revised SOFAs/SOALs analysis. |
| 12 | 11/8/2024 | Sophia Cassidy | 1.2 | Address comments from team in SOFA/SOAL presentation. |
| 12 | 11/8/2024 | Thiago Nunes Rodrigues | 0.3 | Review and assess outstanding tasks re: SOFA/SOAL analysis. |
| 12 | 11/9/2024 | Calvin Aas | 1.5 | Respond to commentary from team regarding SOFAs/SOALs analysis. |
| 12 | 11/9/2024 | Megan Hyland | 0.6 | Assess SOFAs/SOALs notes and outstanding questions. |
| 12 | 11/9/2024 | Megan Hyland | 1.8 | Provide additional comments to revised SOFA/SOAL analysis. |
| 12 | 11/9/2024 | Sophia Cassidy | 3.0 | Incorporate additional commentary and revision into SOFA/SOAL presentation based on comments from team. |
| 12 | 11/9/2024 | Thiago Nunes Rodrigues | 0.5 | Assess payments related to bankruptcy in SOFAs. |
| 12 | 11/10/2024 | Calvin Aas | 0.8 | Revise commentary for analysis of SOFAs/SOALs. |
| 12 | 11/10/2024 | Calvin Aas | 1.6 | Finalize draft presentation materials for the Committee regarding SOFAs/SOALs. |
| 12 | 11/10/2024 | Megan Hyland | 0.5 | Assess outstanding items on SOFA/SOAL analysis. |
| 12 | 11/10/2024 | Sophia Cassidy | 1.2 | Examine payments within 90 days of filing. |
| 12 | 11/10/2024 | Thiago Nunes Rodrigues | 1.7 | Review and provide comments to updated materials to the Committee re: SOALs. |
| 12 | 11/10/2024 | Thiago Nunes Rodrigues | 1.7 | Review and provide comments to updated materials for the Committee re: SOFAs. |
| 12 | 11/11/2024 | Calvin Aas | 1.0 | Respond to comments from team regarding Committee presentation materials re: SOFAs/SOALs and liquidity. |

EXHIBIT C
BIG LOTS INC., ET AL. - CASE NO. 24-11967
DETAIL OF TIME ENTRIES
FOR THE PERIOD NOVEMBER 1, 2024 TO NOVEMBER 30, 2024

| Task Category | Date | Professional | Hours | Activity |
|----------------------|-------------|------------------------|--------------|---|
| 12 | 11/11/2024 | Calvin Aas | 2.1 | Update SOFA/SOALs presentation per comments from team. |
| 12 | 11/11/2024 | Elizabeth Hu | 0.7 | Review and provide comments on SOFAs/SOALs presentation. |
| 12 | 11/11/2024 | Megan Hyland | 1.2 | Finalize SOFAs/SOALs analysis for Committee discussion materials. |
| 12 | 11/11/2024 | Sophia Cassidy | 2.8 | Incorporate updates to the SOFAs/SOALs analysis. |
| 12 | 11/11/2024 | Sophia Cassidy | 1.4 | Prepare inter-company claims matrix and related slides for SOFAs/SOALs presentation. |
| 12 | 11/11/2024 | Sophia Cassidy | 1.0 | Review follow up questions provided by Debtors' advisors re: SOFAs/SOALs. |
| 12 | 11/11/2024 | Sophia Cassidy | 2.0 | Revise edits on SOFA/SOAL presentation |
| 12 | 11/11/2024 | Thiago Nunes Rodrigues | 1.5 | Update Committee presentation re: SOALs with comments from team. |
| 12 | 11/11/2024 | Thiago Nunes Rodrigues | 0.3 | Update Committee presentation re: SOALs with additional comments from team. |
| 12 | 11/11/2024 | Thiago Nunes Rodrigues | 1.2 | Update Committee presentation re: SOFAs with comments from team. |
| 12 | 11/11/2024 | Thiago Nunes Rodrigues | 0.5 | Update Committee presentation re: SOFAs with additional comments from team. |
| 12 | 11/12/2024 | Calvin Aas | 0.6 | Perform final review of Committee presentation materials re: SOFAs/SOALs and liquidity. |
| 12 | 11/12/2024 | Clifford Zucker | 0.5 | Review and analyze SOFAs/SOALs report for Committee. |
| 12 | 11/12/2024 | Megan Hyland | 1.1 | Finalize Committee discussion materials regarding SOFAs/SOALs. |
| 12 | 11/12/2024 | Thiago Nunes Rodrigues | 0.7 | Finalize comments to the materials to the Committee re: SOFAs/SOALs. |
| 12 | 11/12/2024 | Thiago Nunes Rodrigues | 0.5 | Correspond with the Debtors' advisors re: intercompany transfers reported in the SOFAs. |
| 12 | 11/14/2024 | Thiago Nunes Rodrigues | 0.7 | Correspond with Committee member's Counsel re: SOFAs/SOALs document request. |
| 12 Total | | | 107.2 | |
| 18 | 11/1/2024 | Clifford Zucker | 0.4 | Review and analyze Counsel/Committee correspondence regarding investigation. |
| 18 | 11/1/2024 | Steven Simms | 0.8 | Prepare correspondence regarding investigation issues. |
| 18 | 11/2/2024 | Megan Hyland | 1.0 | Assess responses to Committee member questions re: investigation transactions. |
| 18 | 11/3/2024 | Calvin Aas | 0.8 | Assess potential pre and post petition disbursements for investigation. |
| 18 | 11/3/2024 | Calvin Aas | 2.6 | Develop analysis of pre and post petition disbursements for investigation. |
| 18 | 11/3/2024 | Megan Hyland | 1.0 | Participate on call with Committee advisors re: investigation update. |
| 18 | 11/3/2024 | Megan Hyland | 1.0 | Assess pre and post petition payments re: investigation analysis. |
| 18 | 11/3/2024 | Thiago Nunes Rodrigues | 0.3 | Participate on call with Counsel on discovery requests. |
| 18 | 11/3/2024 | Thiago Nunes Rodrigues | 1.2 | Assess historical payments relating to investigation. |

EXHIBIT C
BIG LOTS INC., ET AL. - CASE NO. 24-11967
DETAIL OF TIME ENTRIES
FOR THE PERIOD NOVEMBER 1, 2024 TO NOVEMBER 30, 2024

| Task Category | Date | Professional | Hours | Activity |
|----------------------|-------------|------------------------|--------------|---|
| 18 | 11/3/2024 | Thiago Nunes Rodrigues | 0.5 | Continue assessing historical payments relating to investigation. |
| 18 | 11/4/2024 | Clifford Zucker | 0.3 | Review historical payments related to investigation. |
| 18 | 11/4/2024 | Clifford Zucker | 0.4 | Review and analyze document production requests. |
| 18 | 11/4/2024 | Clifford Zucker | 0.5 | Review and analyze interrogatories related to investigation. |
| 18 | 11/4/2024 | Elizabeth Hu | 0.4 | Participate on call with Counsel regarding case updates relating to investigation issues. |
| 18 | 11/4/2024 | Elizabeth Hu | 0.2 | Review Counsel's correspondence to Committee on case updates re: investigation. |
| 18 | 11/4/2024 | Elizabeth Hu | 0.5 | Review motion to extend challenge period. |
| 18 | 11/4/2024 | Elizabeth Hu | 0.3 | Review potential discovery issues. |
| 18 | 11/4/2024 | Megan Hyland | 0.4 | Participate on call with Counsel regarding case updates relating to investigation issues. |
| 18 | 11/4/2024 | Megan Hyland | 0.8 | Assess prepetition transactions for investigation analysis. |
| 18 | 11/4/2024 | Steven Simms | 0.4 | Participate on call with Counsel regarding case updates relating to investigation issues. |
| 18 | 11/4/2024 | Steven Simms | 0.3 | Participate on call with Counsel for creditor on investigation issues. |
| 18 | 11/4/2024 | Thiago Nunes Rodrigues | 0.7 | Perform analysis of historical payments re: investigation. |
| 18 | 11/4/2024 | Thiago Nunes Rodrigues | 0.6 | Correspond with Counsel re: historical payments relating to investigation. |
| 18 | 11/5/2024 | Calvin Aas | 0.2 | Review correspondence relating to investigation. |
| 18 | 11/5/2024 | Clifford Zucker | 0.6 | Participate on call with Counsel on investigation issues and discovery. |
| 18 | 11/5/2024 | Clifford Zucker | 0.4 | Review and analyze Counsel/Committee correspondence regarding investigation. |
| 18 | 11/5/2024 | Clifford Zucker | 0.5 | Review and analyze Committee member correspondence regarding investigation. |
| 18 | 11/5/2024 | Edith Wong | 0.5 | Draft document requests for information related to historical payments. |
| 18 | 11/5/2024 | Elizabeth Hu | 0.6 | Participate on call with Counsel on investigation issues and discovery. |
| 18 | 11/5/2024 | Elizabeth Hu | 0.5 | Review various responses to the motion to extend challenge deadline. |
| 18 | 11/5/2024 | Elizabeth Hu | 0.6 | Work with team to prepare discovery request list. |
| 18 | 11/5/2024 | Megan Hyland | 0.6 | Participate on call with Counsel on investigation issues and discovery. |
| 18 | 11/5/2024 | Megan Hyland | 1.1 | Assess prepetition and post petition payments to certain parties. |
| 18 | 11/5/2024 | Megan Hyland | 1.2 | Assess potential document requests for investigation analysis. |
| 18 | 11/5/2024 | Steven Simms | 0.3 | Participate on call with Counsel on investigation issues and discovery (partial). |
| 18 | 11/5/2024 | Steven Simms | 0.6 | Draft correspondence on investigation items. |

EXHIBIT C
BIG LOTS INC., ET AL. - CASE NO. 24-11967
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FOR THE PERIOD NOVEMBER 1, 2024 TO NOVEMBER 30, 2024

| Task Category | Date | Professional | Hours | Activity |
|----------------------|-------------|------------------------|--------------|--|
| 18 | 11/5/2024 | Steven Simms | 0.7 | Review items related to waterfall diligence. |
| 18 | 11/5/2024 | Thiago Nunes Rodrigues | 1.5 | Prepare request list to Debtors' advisors re: investigation analyses. |
| 18 | 11/6/2024 | Megan Hyland | 0.6 | Follow up with the Debtors' advisors on outstanding diligence requests re: historical payments for investigation analysis. |
| 18 | 11/6/2024 | Steven Simms | 0.6 | Review diligence on financial analysis for investigation. |
| 18 | 11/7/2024 | Calvin Aas | 0.8 | Assess detail for prepetition debt analysis relating to investigation. |
| 18 | 11/7/2024 | Calvin Aas | 0.7 | Assess public financials for prepetition debt analysis relating to investigation. |
| 18 | 11/7/2024 | Calvin Aas | 3.1 | Prepare prepetition debt analysis related to investigation. |
| 18 | 11/7/2024 | Calvin Aas | 1.4 | Review prepetition debt analysis and incorporate comments from team. |
| 18 | 11/7/2024 | Elizabeth Hu | 0.3 | Review prepetition debt raise for investigation analysis. |
| 18 | 11/7/2024 | Megan Hyland | 2.1 | Assess prepetition cash flows and provide comments for analysis on debt financing for investigation. |
| 18 | 11/7/2024 | Steven Simms | 0.5 | Participate on call with Counsel on investigation issues. |
| 18 | 11/7/2024 | Thiago Nunes Rodrigues | 0.7 | Review quarterly financial statements and cash flows for prepetition debt analysis. |
| 18 | 11/7/2024 | Thiago Nunes Rodrigues | 1.7 | Continue to review quarterly financial statements and cash flows for prepetition debt analysis. |
| 18 | 11/8/2024 | Calvin Aas | 1.5 | Update prepetition debt analysis per comments from team. |
| 18 | 11/8/2024 | Clifford Zucker | 0.4 | Review and analyze interrogatory responses related to investigation. |
| 18 | 11/8/2024 | Elizabeth Hu | 0.4 | Review diligence materials received in connection with certain prepetition debt. |
| 18 | 11/8/2024 | Elizabeth Hu | 0.5 | Summarize for Counsel diligence materials and call with the Debtors re: certain prepetition debt. |
| 18 | 11/8/2024 | Elizabeth Hu | 0.6 | Review sources/uses of certain prepetition debt financing prepared by team. |
| 18 | 11/8/2024 | Elizabeth Hu | 0.4 | Review the Debtors' investigation report. |
| 18 | 11/8/2024 | Megan Hyland | 0.2 | Participate on call with Debtors re: prepetition debt financing. |
| 18 | 11/8/2024 | Megan Hyland | 1.3 | Assess document requests provided in response to investigation analysis. |
| 18 | 11/8/2024 | Steven Simms | 0.2 | Participate on call with Debtors re: prepetition debt financing. |
| 18 | 11/8/2024 | Steven Simms | 0.3 | Correspond with Counsel on investigation. |
| 18 | 11/8/2024 | Steven Simms | 0.6 | Review cash flow and debt needs pre filing. |
| 18 | 11/8/2024 | Thiago Nunes Rodrigues | 2.0 | Prepare analysis of prepetition liquidity and disbursements for investigation. |
| 18 | 11/8/2024 | Thiago Nunes Rodrigues | 1.0 | Review prepetition borrowing base certificates to assess changes for investigation analysis. |
| 18 | 11/9/2024 | Calvin Aas | 1.8 | Prepare summary of historical balance sheet activity. |

EXHIBIT C
BIG LOTS INC., ET AL. - CASE NO. 24-11967
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FOR THE PERIOD NOVEMBER 1, 2024 TO NOVEMBER 30, 2024

| Task Category | Date | Professional | Hours | Activity |
|----------------------|-------------|------------------------|--------------|--|
| 18 | 11/9/2024 | Calvin Aas | 1.2 | Prepare summary of historical P&L activity. |
| 18 | 11/9/2024 | Thiago Nunes Rodrigues | 1.9 | Continue to prepare analysis of prepetition liquidity and disbursements for investigation. |
| 18 | 11/9/2024 | Thiago Nunes Rodrigues | 0.3 | Correspond with Counsel re: prepetition liquidity analysis for investigation. |
| 18 | 11/10/2024 | Calvin Aas | 0.5 | Update summary of historical balance sheet activity with comments from team. |
| 18 | 11/10/2024 | Calvin Aas | 0.6 | Update summary of historical P&L activity with comments from team. |
| 18 | 11/10/2024 | Calvin Aas | 1.0 | Perform quality control historical financial analysis related to investigation. |
| 18 | 11/10/2024 | Calvin Aas | 0.3 | Draft email correspondence to team regarding historical financial analysis related to investigation. |
| 18 | 11/10/2024 | Calvin Aas | 1.9 | Prepare analysis of historical payments relating to investigation. |
| 18 | 11/10/2024 | Elizabeth Hu | 0.4 | Review historical payment schedule and related outstanding questions. |
| 18 | 11/11/2024 | Calvin Aas | 0.6 | Participate on call with Committee professionals re: investigation update. |
| 18 | 11/11/2024 | Calvin Aas | 0.3 | Review financing documents for investigation analysis. |
| 18 | 11/11/2024 | Megan Hyland | 0.6 | Participate on call with Committee professionals re: investigation update. |
| 18 | 11/11/2024 | Megan Hyland | 0.5 | Assess outstanding diligence re: investigation analysis. |
| 18 | 11/11/2024 | Megan Hyland | 0.5 | Assess historical payments for investigation analysis. |
| 18 | 11/11/2024 | Thiago Nunes Rodrigues | 0.6 | Review and provide comments to analysis re: balance sheet and income statement performance. |
| 18 | 11/11/2024 | Thiago Nunes Rodrigues | 0.8 | Review and provide comments to analysis re: payments relating to investigation. |
| 18 | 11/12/2024 | Calvin Aas | 0.7 | Update summary of historical balance sheet activity per comments from team. |
| 18 | 11/12/2024 | Calvin Aas | 0.7 | Update summary of historical P&L activity per comments from team. |
| 18 | 11/12/2024 | Calvin Aas | 0.8 | Update analysis of historical payments relating to investigation per comments from team. |
| 18 | 11/12/2024 | Calvin Aas | 0.4 | Review correspondence relating to investigation issues. |
| 18 | 11/12/2024 | Clifford Zucker | 0.6 | Review and analyze claims analysis report. |
| 18 | 11/12/2024 | Clifford Zucker | 0.4 | Review and analyze Counsel/Committee correspondence regarding investigation. |
| 18 | 11/12/2024 | Elizabeth Hu | 0.6 | Assess investigation analysis and related materials. |
| 18 | 11/12/2024 | Elizabeth Hu | 1.6 | Assess investigation issues and related analysis. |
| 18 | 11/12/2024 | Elizabeth Hu | 1.6 | Participate on call with Counsel and Committee member Counsel re: investigations. |
| 18 | 11/12/2024 | Elizabeth Hu | 0.5 | Participate on call with Counsel to discuss investigations issues and upcoming call with Committee member Counsel. |
| 18 | 11/12/2024 | Megan Hyland | 0.2 | Participate on call with Counsel re: payments analysis for investigation. |

EXHIBIT C
BIG LOTS INC., ET AL. - CASE NO. 24-11967
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| Task Category | Date | Professional | Hours | Activity |
|----------------------|-------------|------------------------|--------------|--|
| 18 | 11/12/2024 | Megan Hyland | 1.6 | Assess responses to diligence requests from Committee member regarding prepetition payments. |
| 18 | 11/12/2024 | Megan Hyland | 2.0 | Assess analysis for solvency observations and potential recovery scenarios. |
| 18 | 11/12/2024 | Megan Hyland | 0.6 | Assess updates to prepetition claim analysis for investigation. |
| 18 | 11/12/2024 | Steven Simms | 0.3 | Participate on call with Counsel re: potential settlement and estimated claims. |
| 18 | 11/12/2024 | Steven Simms | 1.2 | Participate on call with Counsel and Committee member counsel re: investigations. |
| 18 | 11/12/2024 | Steven Simms | 1.2 | Evaluate items related to waterfall model. |
| 18 | 11/12/2024 | Thiago Nunes Rodrigues | 2.0 | Assess waterfall model in connection with investigations. |
| 18 | 11/12/2024 | Thiago Nunes Rodrigues | 0.4 | Review financing documents for prepetition debt analysis. |
| 18 | 11/12/2024 | Thiago Nunes Rodrigues | 0.8 | Review and provide comments to materials re: payments related to investigation. |
| 18 | 11/12/2024 | Thiago Nunes Rodrigues | 1.0 | Finalize analysis re: payments related to investigation. |
| 18 | 11/12/2024 | Thiago Nunes Rodrigues | 0.5 | Correspond with Committee member's counsel re: payments analysis for investigation. |
| 18 | 11/12/2024 | Thiago Nunes Rodrigues | 0.7 | Review and provide comments to materials for the Committee re: potential causes of action. |
| 18 | 11/13/2024 | Brian Taylor | 1.1 | Participate in working session with team re: solvency observations. |
| 18 | 11/13/2024 | Brian Taylor | 1.3 | Participate on call with team to review initial draft of waterfall model and solvency observations. |
| 18 | 11/13/2024 | Brian Taylor | 0.4 | Assess market data re: solvency observations. |
| 18 | 11/13/2024 | Brian Taylor | 0.5 | Participate on call with team to review and discuss next steps re: waterfall analysis and solvency observations (partial). |
| 18 | 11/13/2024 | Brian Taylor | 0.8 | Prepare financial analysis related to potential avoidance actions for Committee presentation. |
| 18 | 11/13/2024 | Brian Taylor | 0.8 | Review market data and related financial analysis for investigation. |
| 18 | 11/13/2024 | Brian Taylor | 2.1 | Prepare financial analysis related to potential avoidance actions. |
| 18 | 11/13/2024 | Brian Taylor | 0.6 | Review financial statements and available financial information. |
| 18 | 11/13/2024 | Calvin Aas | 0.7 | Participate on call with team to review and discuss next steps re: solvency observations and waterfall analyses. |
| 18 | 11/13/2024 | Calvin Aas | 1.3 | Participate on call with team to review initial draft of waterfall model and solvency observations. |
| 18 | 11/13/2024 | Calvin Aas | 1.4 | Assess layout for waterfall model. |
| 18 | 11/13/2024 | Calvin Aas | 1.2 | Assess key assumptions for waterfall model. |
| 18 | 11/13/2024 | Calvin Aas | 2.2 | Incorporate key assumptions for waterfall model. |
| 18 | 11/13/2024 | Calvin Aas | 2.2 | Prepare supporting schedules for waterfall model. |
| 18 | 11/13/2024 | Calvin Aas | 1.0 | Perform quality control analysis of waterfall model. |

EXHIBIT C
BIG LOTS INC., ET AL. - CASE NO. 24-11967
DETAIL OF TIME ENTRIES
FOR THE PERIOD NOVEMBER 1, 2024 TO NOVEMBER 30, 2024

| Task Category | Date | Professional | Hours | Activity |
|----------------------|-------------|---------------------|--------------|---|
| 18 | 11/13/2024 | David Berry | 1.1 | Participate in working session with team re: solvency observations. |
| 18 | 11/13/2024 | David Berry | 1.3 | Participate on call with team to review initial draft of waterfall model and solvency observations. |
| 18 | 11/13/2024 | David Berry | 1.5 | Prepare discussion materials on solvency observations. |
| 18 | 11/13/2024 | David Berry | 2.1 | Review market data re: solvency observations. |
| 18 | 11/13/2024 | David Berry | 1.4 | Continue to review market data re: solvency observations. |
| 18 | 11/13/2024 | David Berry | 0.2 | Analyze background information to understanding timing for solvency observations. |
| 18 | 11/13/2024 | David Berry | 0.8 | Edit solvency observations based on comments from team. |
| 18 | 11/13/2024 | Elizabeth Hu | 0.5 | Participate on follow up call with Counsel re: investigations and next steps. |
| 18 | 11/13/2024 | Elizabeth Hu | 0.5 | Review waterfall model update. |
| 18 | 11/13/2024 | Elizabeth Hu | 0.5 | Participate on call with Counsel re: update on investigations (partial). |
| 18 | 11/13/2024 | Elizabeth Hu | 2.1 | Perform detailed review and update of waterfall model and summary outputs. |
| 18 | 11/13/2024 | Elizabeth Hu | 1.0 | Review consolidated financial statements for investigation analyses. |
| 18 | 11/13/2024 | Elizabeth Hu | 1.8 | Review and update materials on financial analysis for investigation. |
| 18 | 11/13/2024 | Elizabeth Hu | 0.4 | Review analyses relating to investigations. |
| 18 | 11/13/2024 | Joseph Sternberg | 1.1 | Assess administrative claims in waterfall model. |
| 18 | 11/13/2024 | Joseph Sternberg | 1.0 | Assess secured claims in waterfall model. |
| 18 | 11/13/2024 | Joseph Sternberg | 0.9 | Assess claims build in waterfall model. |
| 18 | 11/13/2024 | Joseph Sternberg | 1.0 | Review initial waterfall model. |
| 18 | 11/13/2024 | Joseph Sternberg | 0.4 | Assess assumptions for initial waterfall model. |
| 18 | 11/13/2024 | Joseph Sternberg | 0.4 | Assess current workstream re: waterfall model. |
| 18 | 11/13/2024 | Joseph Sternberg | 2.2 | Update waterfall model. |
| 18 | 11/13/2024 | Joseph Sternberg | 3.6 | Update waterfall re: value allocation. |
| 18 | 11/13/2024 | Megan Hyland | 1.3 | Participate on call with team to review initial draft of waterfall model and solvency observations. |
| 18 | 11/13/2024 | Megan Hyland | 2.1 | Prepare initial template for waterfall model. |
| 18 | 11/13/2024 | Megan Hyland | 2.6 | Assess assumptions and scenarios for waterfall analysis. |
| 18 | 11/13/2024 | Megan Hyland | 2.0 | Review initial waterfall model. |
| 18 | 11/13/2024 | Megan Hyland | 2.7 | Provide comments on initial waterfall model. |

EXHIBIT C
BIG LOTS INC., ET AL. - CASE NO. 24-11967
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FOR THE PERIOD NOVEMBER 1, 2024 TO NOVEMBER 30, 2024

| Task Category | Date | Professional | Hours | Activity |
|----------------------|-------------|------------------------|--------------|--|
| 18 | 11/13/2024 | Megan Hyland | 1.8 | Review revisions to waterfall model. |
| 18 | 11/13/2024 | Sophia Cassidy | 1.9 | Prepare presentation on waterfall and solvency observations. |
| 18 | 11/13/2024 | Steven Simms | 1.1 | Evaluate issues related to loan proceeds for investigation analysis. |
| 18 | 11/13/2024 | Steven Simms | 1.3 | Review waterfall items for Committee. |
| 18 | 11/13/2024 | Thiago Nunes Rodrigues | 0.7 | Review next steps re: solvency observations. |
| 18 | 11/13/2024 | Thiago Nunes Rodrigues | 0.7 | Participate on call with team to review and discuss next steps re: and waterfall analyses and solvency observations. |
| 18 | 11/13/2024 | Thiago Nunes Rodrigues | 2.0 | Update solvency observations based on historical data. |
| 18 | 11/13/2024 | Thiago Nunes Rodrigues | 0.5 | Assess cash management for investigation analysis. |
| 18 | 11/13/2024 | Thiago Nunes Rodrigues | 1.4 | Prepare analysis of store performance for investigation. |
| 18 | 11/13/2024 | Thiago Nunes Rodrigues | 0.3 | Assess solvency observations. |
| 18 | 11/13/2024 | Thiago Nunes Rodrigues | 0.3 | Prepare additional analysis of store performance for investigation. |
| 18 | 11/13/2024 | Thiago Nunes Rodrigues | 0.9 | Assess historical performance for solvency observations. |
| 18 | 11/13/2024 | Thiago Nunes Rodrigues | 0.8 | Review analysis of financial performance for investigation. |
| 18 | 11/13/2024 | Thiago Nunes Rodrigues | 2.4 | Assess EBITDA for investigation analysis. |
| 18 | 11/13/2024 | Thiago Nunes Rodrigues | 0.8 | Assess allocation issues for investigation analysis. |
| 18 | 11/14/2024 | Brian Taylor | 0.5 | Participate on call with Counsel re: solvency observations and waterfall analyses. |
| 18 | 11/14/2024 | Brian Taylor | 0.2 | Assess analysis for Committee related to avoidance actions. |
| 18 | 11/14/2024 | Brian Taylor | 0.2 | Correspond with the team related to analysis for Committee on potential avoidance actions. |
| 18 | 11/14/2024 | Brian Taylor | 0.3 | Review updates to the financial analysis for the Committee related to avoidance actions. |
| 18 | 11/14/2024 | Calvin Aas | 2.6 | Participate on call with team to finalize updated draft of waterfall analysis. |
| 18 | 11/14/2024 | Calvin Aas | 0.8 | Assess various waterfall analysis scenarios. |
| 18 | 11/14/2024 | Calvin Aas | 1.6 | Finalize initial draft of waterfall analysis. |
| 18 | 11/14/2024 | Calvin Aas | 2.3 | Perform comprehensive quality control analysis for initial draft of waterfall model. |
| 18 | 11/14/2024 | Calvin Aas | 1.5 | Build summary output for waterfall model. |
| 18 | 11/14/2024 | Calvin Aas | 1.7 | Build updated scenario toggles for waterfall model. |
| 18 | 11/14/2024 | Calvin Aas | 2.4 | Update waterfall model assumptions per discussions with team. |
| 18 | 11/14/2024 | Calvin Aas | 2.0 | Review updated draft of waterfall analysis for quality control. |

EXHIBIT C
BIG LOTS INC., ET AL. - CASE NO. 24-11967
DETAIL OF TIME ENTRIES
FOR THE PERIOD NOVEMBER 1, 2024 TO NOVEMBER 30, 2024

| Task Category | Date | Professional | Hours | Activity |
|----------------------|-------------|---------------------|--------------|---|
| 18 | 11/14/2024 | Calvin Aas | 1.1 | Prepare summary of waterfall analysis materials. |
| 18 | 11/14/2024 | David Berry | 1.1 | Update presentation for solvency observations. |
| 18 | 11/14/2024 | David Berry | 0.9 | Assess market data re: solvency observations. |
| 18 | 11/14/2024 | David Berry | 0.6 | Analyze historical public financials for solvency observations. |
| 18 | 11/14/2024 | Elizabeth Hu | 2.6 | Participate on call with team to finalize updated draft of waterfall analysis. |
| 18 | 11/14/2024 | Elizabeth Hu | 0.5 | Participate on call with Counsel re: solvency observations and waterfall analyses. |
| 18 | 11/14/2024 | Elizabeth Hu | 1.7 | Review and update waterfall in preparation for discussion with Counsel. |
| 18 | 11/14/2024 | Elizabeth Hu | 1.6 | Participate on call with Committee member's counsel on waterfall and investigations update. |
| 18 | 11/14/2024 | Elizabeth Hu | 0.7 | Review and update analysis related to financial position related to investigation analysis. |
| 18 | 11/14/2024 | Elizabeth Hu | 0.4 | Review latest draft of Counsel's investigation slides. |
| 18 | 11/14/2024 | Elizabeth Hu | 0.8 | Conduct quality check of updated waterfall model. |
| 18 | 11/14/2024 | Elizabeth Hu | 1.1 | Review and update waterfall outputs for Committee. |
| 18 | 11/14/2024 | Elizabeth Hu | 0.5 | Correspond with Counsel re: solvency observations and waterfall analyses. |
| 18 | 11/14/2024 | Joseph Sternberg | 0.2 | Assess additional review of waterfall model. |
| 18 | 11/14/2024 | Joseph Sternberg | 2.6 | Participate on call with team to finalize updated draft of waterfall analysis. |
| 18 | 11/14/2024 | Joseph Sternberg | 0.7 | Assess administrative claims in waterfall analysis. |
| 18 | 11/14/2024 | Joseph Sternberg | 0.6 | Review key assumptions in waterfall model. |
| 18 | 11/14/2024 | Joseph Sternberg | 0.8 | Assess assumption changes for waterfall model. |
| 18 | 11/14/2024 | Joseph Sternberg | 0.7 | Assess distributable value in waterfall model. |
| 18 | 11/14/2024 | Joseph Sternberg | 0.4 | Revise waterfall model output. |
| 18 | 11/14/2024 | Joseph Sternberg | 0.5 | Conduct further detailed review of waterfall model. |
| 18 | 11/14/2024 | Joseph Sternberg | 0.4 | Prepare updates to waterfall model per comments from team. |
| 18 | 11/14/2024 | Joseph Sternberg | 0.8 | Analyze distributable value in waterfall. |
| 18 | 11/14/2024 | Joseph Sternberg | 3.8 | Prepare waterfall model re: revised model mechanics. |
| 18 | 11/14/2024 | Joseph Sternberg | 1.2 | Prepare clean version of waterfall model. |
| 18 | 11/14/2024 | Joseph Sternberg | 1.5 | Perform detailed review of waterfall model. |
| 18 | 11/14/2024 | Joseph Sternberg | 2.2 | Prepare summary schedules of waterfall model. |

EXHIBIT C
BIG LOTS INC., ET AL. - CASE NO. 24-11967
DETAIL OF TIME ENTRIES
FOR THE PERIOD NOVEMBER 1, 2024 TO NOVEMBER 30, 2024

| Task Category | Date | Professional | Hours | Activity |
|----------------------|-------------|------------------------|--------------|---|
| 18 | 11/14/2024 | Megan Hyland | 2.6 | Participate on call with team to finalize updated draft of waterfall analysis. |
| 18 | 11/14/2024 | Megan Hyland | 2.7 | Assess assumptions for waterfall analysis. |
| 18 | 11/14/2024 | Megan Hyland | 1.3 | Prepare template for summary analysis of waterfall. |
| 18 | 11/14/2024 | Megan Hyland | 1.8 | Review and provide comments on waterfall summary. |
| 18 | 11/14/2024 | Megan Hyland | 2.8 | Review and provide comments on waterfall model. |
| 18 | 11/14/2024 | Steven Simms | 1.6 | Participate on call with Committee member's counsel on waterfall and investigations update. |
| 18 | 11/14/2024 | Steven Simms | 0.5 | Participate on call with Counsel re: solvency observations and waterfall analyses. |
| 18 | 11/14/2024 | Steven Simms | 1.0 | Review draft waterfall analysis. |
| 18 | 11/14/2024 | Thiago Nunes Rodrigues | 0.5 | Participate on call with Counsel re: solvency observations and waterfall analyses. |
| 18 | 11/14/2024 | Thiago Nunes Rodrigues | 1.0 | Assess potential lease rejection damages claims for waterfall analysis. |
| 18 | 11/14/2024 | Thiago Nunes Rodrigues | 0.4 | Revise solvency observations materials with comments from team. |
| 18 | 11/14/2024 | Thiago Nunes Rodrigues | 1.0 | Prepare materials for the Committee on historical financials re: investigation analysis. |
| 18 | 11/14/2024 | Thiago Nunes Rodrigues | 1.2 | Prepare materials for the Committee re: solvency observations. |
| 18 | 11/14/2024 | Thiago Nunes Rodrigues | 1.5 | Prepare materials for the Committee re: historical payments related to investigation analysis. |
| 18 | 11/15/2024 | Calvin Aas | 0.9 | Finalize updated draft of waterfall analysis. |
| 18 | 11/15/2024 | Calvin Aas | 0.7 | Participate on call with Committee professionals re: investigation update and preparation for Committee call. |
| 18 | 11/15/2024 | Calvin Aas | 1.9 | Finalize review of assumptions and quality control for waterfall analysis. |
| 18 | 11/15/2024 | Clifford Zucker | 0.5 | Review and analyze financial report to Committee re: investigation. |
| 18 | 11/15/2024 | Elizabeth Hu | 0.3 | Coordinate with team re: information sharing with Committee member professional re: investigations. |
| 18 | 11/15/2024 | Joseph Sternberg | 0.7 | Participate on call with Committee professionals re: investigation update and preparation for Committee call. |
| 18 | 11/15/2024 | Joseph Sternberg | 0.3 | Assess updates to waterfall model. |
| 18 | 11/15/2024 | Joseph Sternberg | 1.7 | Perform quality check of waterfall model. |
| 18 | 11/15/2024 | Megan Hyland | 0.7 | Participate on call with Committee professionals re: investigation update and preparation for Committee call. |
| 18 | 11/15/2024 | Megan Hyland | 1.1 | Finalize recovery model analysis. |
| 18 | 11/15/2024 | Megan Hyland | 0.4 | Finalize Committee discussion materials re: investigation support. |
| 18 | 11/15/2024 | Steven Simms | 0.4 | Participate on call with Committee professionals re: investigation update and preparation for Committee call (partial). |
| 18 | 11/15/2024 | Steven Simms | 0.6 | Correspond with Counsel on settlement items. |

EXHIBIT C
BIG LOTS INC., ET AL. - CASE NO. 24-11967
DETAIL OF TIME ENTRIES
FOR THE PERIOD NOVEMBER 1, 2024 TO NOVEMBER 30, 2024

| Task Category | Date | Professional | Hours | Activity |
|----------------------|-------------|------------------------|--------------|--|
| 18 | 11/18/2024 | Clifford Zucker | 0.5 | Review and analyze Counsel/Committee correspondence regarding investigation. |
| 18 | 11/18/2024 | Elizabeth Hu | 0.6 | Participate on call with Committee professional re: investigation update. |
| 18 | 11/18/2024 | Elizabeth Hu | 0.5 | Assess potential liquidation value. |
| 18 | 11/18/2024 | Megan Hyland | 0.6 | Participate on call with Committee professionals re: investigation update. |
| 18 | 11/18/2024 | Megan Hyland | 0.6 | Review and provide comments on draft challenge motion. |
| 18 | 11/18/2024 | Megan Hyland | 1.0 | Review and provide comments on modeling scenario. |
| 18 | 11/18/2024 | Steven Simms | 0.6 | Draft correspondence on litigation issues. |
| 18 | 11/18/2024 | Thiago Nunes Rodrigues | 0.6 | Assess lender collateral package. |
| 18 | 11/18/2024 | Thiago Nunes Rodrigues | 1.5 | Prepare preliminary liquidation analysis. |
| 18 | 11/19/2024 | Elizabeth Hu | 0.6 | Participate on call with Counsel re: additional document requests for investigation. |
| 18 | 11/19/2024 | Elizabeth Hu | 0.3 | Work with team to finalize discovery request list. |
| 18 | 11/19/2024 | Megan Hyland | 0.6 | Participate on call with Counsel re: additional document requests for investigation. |
| 18 | 11/19/2024 | Steven Simms | 0.4 | Participate on call with creditor on key case items relating to investigation. |
| 18 | 11/19/2024 | Steven Simms | 0.6 | Participate on call with Counsel re: investigation issues. |
| 18 | 11/19/2024 | Steven Simms | 0.6 | Draft correspondence on settlement issues. |
| 18 | 11/19/2024 | Steven Simms | 0.4 | Evaluate claim issues for Counsel. |
| 18 | 11/19/2024 | Thiago Nunes Rodrigues | 0.6 | Participate on call with Counsel re: additional document requests for investigation. |
| 18 | 11/19/2024 | Thiago Nunes Rodrigues | 0.4 | Finalize additional discovery requests for investigation analysis. |
| 18 | 11/19/2024 | Thiago Nunes Rodrigues | 1.0 | Continue to assess lender collateral package. |
| 18 | 11/20/2024 | Clifford Zucker | 0.4 | Review and analyze Counsel/Committee correspondence related to investigation. |
| 18 | 11/21/2024 | Clifford Zucker | 0.3 | Review and analyze Counsel/Committee correspondence related to investigation. |
| 18 | 11/22/2024 | Clifford Zucker | 0.3 | Review and analyze financial report to Committee re: investigation. |
| 18 | 11/22/2024 | Steven Simms | 0.7 | Evaluate issues related to challenge and settlement. |
| 18 | 11/26/2024 | Clifford Zucker | 0.4 | Review and analyze Counsel/Committee correspondence related to investigation. |
| 18 Total | | | 242.7 | |
| 19 | 11/6/2024 | Thiago Nunes Rodrigues | 0.5 | Coordinate outstanding case items and tasks for the remainder of the week. |
| 19 | 11/25/2024 | Elizabeth Hu | 0.2 | Assess workplan next steps. |

EXHIBIT C
BIG LOTS INC., ET AL. - CASE NO. 24-11967
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FOR THE PERIOD NOVEMBER 1, 2024 TO NOVEMBER 30, 2024

| Task Category | Date | Professional | Hours | Activity |
|----------------------|-------------|------------------------|--------------|--|
| 19 | 11/25/2024 | Megan Hyland | 0.4 | Update workplan going forward. |
| 19 Total | | | 1.1 | |
| 21 | 11/4/2024 | Clifford Zucker | 0.8 | Participate on call with Committee re: investigation and sale updates. |
| 21 | 11/4/2024 | Megan Hyland | 0.8 | Participate on call with Committee re: investigation and sale updates. |
| 21 | 11/4/2024 | Steven Simms | 0.8 | Participate on call with Committee re: investigation and sale updates. |
| 21 | 11/15/2024 | Clifford Zucker | 2.5 | Participate on call with Committee re: investigation update (partial). |
| 21 | 11/15/2024 | Elizabeth Hu | 2.7 | Participate on call with Committee re: investigation update. |
| 21 | 11/15/2024 | Megan Hyland | 2.5 | Participate on call with Committee re: investigation update (partial). |
| 21 | 11/15/2024 | Steven Simms | 2.7 | Participate on call with Committee re: investigation update. |
| 21 | 11/18/2024 | Clifford Zucker | 0.8 | Participate on call with Committee re: investigation update. |
| 21 | 11/18/2024 | Elizabeth Hu | 0.8 | Participate on call with Committee re: investigation update. |
| 21 | 11/18/2024 | Megan Hyland | 0.8 | Participate on call with Committee re: investigation update. |
| 21 | 11/22/2024 | Clifford Zucker | 0.6 | Participate on call with Committee regarding the sale hearing. |
| 21 | 11/22/2024 | Elizabeth Hu | 0.6 | Participate on call with Committee regarding the sale hearing. |
| 21 | 11/22/2024 | Steven Simms | 0.3 | Participate on call with Committee regarding the sale hearing (partial). |
| 21 Total | | | 16.7 | |
| 23 | 11/7/2024 | Clifford Zucker | 0.5 | Participate on call with Debtors on payment card interchange action re: UST comments on retention. |
| 23 | 11/7/2024 | Elizabeth Hu | 0.3 | Assess UST comments on retention. |
| 23 | 11/7/2024 | Thiago Nunes Rodrigues | 0.8 | Conduct research in response to UST comments on retention. |
| 23 | 11/8/2024 | Clifford Zucker | 0.5 | Review and analyze payment card interchange action in response to UST comments on retention. |
| 23 | 11/8/2024 | Clifford Zucker | 0.6 | Continue to review and analyze payment card interchange action in response to UST comments on retention. |
| 23 | 11/8/2024 | Clifford Zucker | 0.3 | Participate on call with Counsel regarding payment interchange re: UST comments on retention. |
| 23 | 11/8/2024 | Clifford Zucker | 0.6 | Review comments to supplemental declaration for retention. |
| 23 | 11/8/2024 | Elizabeth Hu | 0.3 | Review draft declaration related to retention. |
| 23 Total | | | 3.9 | |
| 24 | 11/1/2024 | Marili Hellmund-Mora | 2.3 | Prepare the September-October fee application. |
| 24 | 11/4/2024 | Marili Hellmund-Mora | 1.9 | Incorporate updates to the September-October fee application. |

EXHIBIT C
BIG LOTS INC., ET AL. - CASE NO. 24-11967
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FOR THE PERIOD NOVEMBER 1, 2024 TO NOVEMBER 30, 2024

| Task Category | Date | Professional | Hours | Activity |
|----------------------|-------------|------------------------|--------------|---|
| 24 | 11/13/2024 | Marili Hellmund-Mora | 1.9 | Continue to prepare the September-October fee application. |
| 24 | 11/14/2024 | Marili Hellmund-Mora | 1.1 | Incorporate updates to the September-October fee application exhibits. |
| 24 | 11/15/2024 | Marili Hellmund-Mora | 2.2 | Incorporate updates to the September-October fee application exhibits. |
| 24 | 11/18/2024 | Marili Hellmund-Mora | 1.0 | Incorporate additional updates to the September-October fee application exhibits. |
| 24 | 11/19/2024 | Calvin Aas | 0.8 | Participate on call with team to coordinate September-October fee application. |
| 24 | 11/19/2024 | Calvin Aas | 1.4 | Review detail for September-October fee application. |
| 24 | 11/19/2024 | Sophia Cassidy | 1.9 | Prepare September-October fee application and incorporate comments from team. |
| 24 | 11/19/2024 | Thiago Nunes Rodrigues | 0.8 | Participate on call with team to coordinate September-October fee application. |
| 24 | 11/20/2024 | Calvin Aas | 0.3 | Assess items needed for preparation of September-October fee application. |
| 24 | 11/20/2024 | Calvin Aas | 1.0 | Assess updates to September-October fee application exhibits based on comments from team. |
| 24 | 11/20/2024 | Calvin Aas | 2.5 | Review updates to the September-October fee application exhibits. |
| 24 | 11/20/2024 | Sophia Cassidy | 2.4 | Incorporate edits to September-October fee application. |
| 24 | 11/20/2024 | Sophia Cassidy | 3.5 | Prepare September-October fee application and incorporate edits. |
| 24 | 11/21/2024 | Calvin Aas | 0.7 | Prepare analysis of worked hours in September-October fee application. |
| 24 | 11/21/2024 | Calvin Aas | 2.5 | Incorporate revisions to the September-October fee application. |
| 24 | 11/21/2024 | Calvin Aas | 2.0 | Incorporate updates to the September-October fee application. |
| 24 | 11/21/2024 | Calvin Aas | 1.0 | Implement updates to September-October fee application per comments from team. |
| 24 | 11/21/2024 | Megan Hyland | 0.2 | Review initial draft of September and October fee application exhibits. |
| 24 | 11/21/2024 | Sophia Cassidy | 3.1 | Prepare September-October fee application and incorporate edits. |
| 24 | 11/21/2024 | Sophia Cassidy | 4.0 | Prepare September-October fee application. |
| 24 | 11/22/2024 | Calvin Aas | 0.7 | Assess updates to the September-October fee application. |
| 24 | 11/22/2024 | Calvin Aas | 2.0 | Review and update the September-October fee application. |
| 24 | 11/22/2024 | Calvin Aas | 1.0 | Review and finalize initial draft of the September-October fee application. |
| 24 | 11/22/2024 | Calvin Aas | 1.8 | Implement updates to September-October fee application per comments from team. |
| 24 | 11/22/2024 | Marili Hellmund-Mora | 0.6 | Incorporate additional updates to the September-October fee application exhibits. |
| 24 | 11/22/2024 | Sophia Cassidy | 1.8 | Revise edits to September-October fee application. |
| 24 | 11/22/2024 | Sophia Cassidy | 3.8 | Prepare September-October fee application. |

EXHIBIT C
BIG LOTS INC., ET AL. - CASE NO. 24-11967
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| Task Category | Date | Professional | Hours | Activity |
|----------------------|-------------|----------------------|--------------|---|
| 24 | 11/25/2024 | Calvin Aas | 1.6 | Finalize initial draft of September-October fee application. |
| 24 | 11/25/2024 | Marili Hellmund-Mora | 2.1 | Prepare the September-October fee application. |
| 24 | 11/25/2024 | Megan Hyland | 2.2 | Review and revise September-October fee application to comply with bankruptcy guidelines. |
| 24 | 11/26/2024 | Calvin Aas | 2.2 | Update September-October fee application per input from team. |
| 24 | 11/26/2024 | Calvin Aas | 1.0 | Review September-October fee application updates. |
| 24 | 11/26/2024 | Marili Hellmund-Mora | 0.6 | Generate proforma in connection with the budget and billing. |
| 24 | 11/26/2024 | Megan Hyland | 1.1 | Review and revise September-October fee application to comply with bankruptcy guidelines. |
| 24 | 11/27/2024 | Calvin Aas | 0.5 | Incorporate updates to the September-October fee application. |
| 24 | 11/27/2024 | Calvin Aas | 0.6 | Revise the September-October fee application. |
| 24 Total | | | 62.1 | |
| Grand Total | | | 595.0 | |